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*Attorney for the United States*

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF NEW JERSEY  
Newark

UNITED STATES OF AMERICA,	)	Case No.
Plaintiff,	)	
v.	)	
ESTATE OF SIDNEY ELSON,	)	
EUGENE ELSON,	)	
SHEILA STRAUSS,	)	
JEFFREY ELSON,	)	
SHOSHANA BITTON, and	)	
MITCHELL NENNER,	)	
Defendants.	)	
	)	

**COMPLAINT FOR FEDERAL TAXES**

Plaintiff, the United States of America, at the request and with the authorization of a delegate of the Secretary of the Treasury in accordance with 26 U.S.C. § 7401, and at the direction of the Attorney General of the United States, brings this civil action to collect the gift taxes, interest, and penalties assessed against the Estate of Sidney Elson and owed by the Estate

as donor and the remaining defendants as donees of Sidney Elson. In support of this action, the United States alleges as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction over this action pursuant to 26 U.S.C. § 7402 and 28 U.S.C. §§ 1340 and 1345.
2. Venue is proper under 28 U.S.C. § 1396 because the tax liability at issue accrued in this district. Venue is also proper in this district under 28 U.S.C. § 1391(b)(2) because a substantial part of the events giving rise to the United States' claim occurred in this district.

PARTIES

3. The plaintiff is the United States of America.
4. The Estate of Sidney Elson is being administered within this judicial district by the Executrix, Sheila Strauss.
5. Eugene Elson is named as a defendant because he is personally liable as a donee for gift tax assessed against the Estate of Sidney Elson.
6. Sheila Strauss is named as a defendant because she is personally liable as a donee for gift tax assessed against the Estate of Sidney Elson.
7. Jeffrey Elson is named as a defendant because he is personally liable as a donee for gift tax assessed against the Estate of Sidney Elson.
8. Shoshana Bitton is named as a defendant because she is personally liable as a donee for gift tax assessed against the Estate of Sidney Elson.
9. Mitchell Nenner is named as a defendant because he is personally liable as a donee for gift tax assessed against the Estate of Sidney Elson.

COUNT I – REDUCE GIFT TAX ASSESSMENT AGAINST THE ESTATE  
OF SIDNEY ELSON TO JUDGMENT

10. The allegations set forth in paragraphs 1 through 9 above are realleged and incorporated by reference as though fully set forth herein.

11. In 2004, Sidney Elson made the following gifts:

- a. \$100,000 cash and a condominium located at 100 Bayview Drive, Unit 1029 in Sunny Isles, Florida to Eugene Elson;
- b. \$227,733 cash and a 35% interest in the Penn Tool Company to Jeffrey Elson;
- c. Real property located at 1875 Springfield Avenue in Maplewood, New Jersey and a 15% interest in the Penn Tool Company to Sheila Strauss;
- d. Real property located at 820 Mountain Avenue in Springfield, New Jersey to Mitchell Nenner; and
- e. \$250,000 cash to Shoshana Bitton.

12. Sidney Elson did not file a gift tax return (Form 709) and he died in 2006.

13. In 2009, Sheila Strauss, as the Executrix of Sidney Elson's estate, filed a gift tax return reporting most of the gifts listed in paragraph 11 above, and reporting a gift tax liability of approximately \$80,300.

14. In 2010, the Internal Revenue Service audited the gift tax return filed for Sidney Elson and included the remaining gifts listed in paragraph 11 above that were omitted previously and adjusted the value of various gifts.

15. On May 2, 2011, a delegate of the Secretary of the Treasury assessed additional gift taxes against the Estate of Sidney Elson in the amount of \$374,131.

16. Interest and penalties have been assessed on the assessment described in paragraph 15 above. Interest has accrued and will continue to accrue on the assessment described in paragraph 15 above.

17. Notice of the gift tax assessment and demand for payment was made on the Estate of Sidney Elson.

18. The Estate of Sidney Elson made the following payments towards its gift tax liability: \$150,000 in 2009; \$60,000 in 2011; and \$136,000 in 2015 from the sale of the real estate transferred to Sheila Strauss. The Estate failed to fully pay the amounts due and owing.

19. As of December 4, 2017, the Estate of Sidney Elson owed \$684,217.79 on the assessed gift tax liability, interest, and penalties, plus interest that continues to accrue as provided by law after that date.

**COUNT II – JUDGMENT AGAINST SHEILA STRAUSS  
UNDER 26 U.S.C. § 6324(b)**

20. The allegations set forth in paragraphs 1 through 19 above are realleged and incorporated by reference as though fully set forth herein.

21. In 2004, Sheila Strauss received from Sidney Elson real property located at 1875 Springfield Avenue in Maplewood, New Jersey with a value of \$345,000 and a 15% interest in the Penn Tool Company with a value of \$164,016 for a total of \$509,016.

22. The real estate that Sheila Strauss received from Sidney Elson was sold and the proceeds in the amount of \$136,000 were paid to the Internal Revenue Service with respect to the Estate's gift tax liability.

23. Under 26 U.S.C. § 6324(b), if gift taxes are not paid when due, the donee of any gift is personally liable for the tax to the extent of the gift's value.

24. Notice of the gift tax assessment and demand for payment was made on Sheila Strauss.

25. Despite the notice and demand for payment, Sheila Strauss has failed to fully pay the amounts due and owing.

26. Sheila Strauss is indebted to the United States under 26 U.S.C. § 6324(b) in the amount of \$373,016 with respect to the gifts that she received from Sidney Elson after taking into account the payment with respect to the real estate that she received.

**COUNT III – JUDGMENT AGAINST EUGENE ELSON  
UNDER 26 U.S.C. § 6324(b)**

27. The allegations set forth in paragraphs 1 through 26 above are realleged and incorporated by reference as though fully set forth herein.

28. In 2004, Eugene Elson received from Sidney Elson \$100,000 cash and a condominium located at 100 Bayview Drive, Unit 1029 in Sunny Isles, Florida with a value of \$138,000.

29. Under 26 U.S.C. § 6324(b), if gift taxes are not paid when due, the donee of any gift is personally liable for the tax to the extent of the gift's value.

30. Notice of the gift tax assessment and demand for payment was made on Eugene Elson.

31. Despite the notice and demand for payment, Eugene Elson has failed to fully pay the amounts due and owing.

32. Eugene Elson is indebted to the United States under 26 U.S.C. § 6324(b) in the amount of \$238,000 with respect to the gifts that he received from Sidney Elson.

COUNT IV – JUDGMENT AGAINST JEFFREY ELSON  
UNDER 26 U.S.C. § 6324(b)

33. The allegations set forth in paragraphs 1 through 32 above are realleged and incorporated by reference as though fully set forth herein.

34. In 2004, Jeffrey Elson received from Sidney Elson \$227,733 cash and a 35% interest in the Penn Tool Company worth \$382,704.

35. Under 26 U.S.C. § 6324(b), if gift taxes are not paid when due, the donee of any gift is personally liable for the tax to the extent of the gift's value.

36. Notice of the gift tax assessment and demand for payment was made on Jeffrey Elson.

37. Despite the notice and demand for payment, Jeffrey Elson has failed to fully pay the amounts due and owing.

38. Jeffrey Elson is indebted to the United States under 26 U.S.C. § 6324(b) in the amount of \$610,437 with respect to the gifts that he received from Sidney Elson.

COUNT V – JUDGMENT AGAINST SHOSHANA BITTON  
UNDER 26 U.S.C. § 6324(b)

39. The allegations set forth in paragraphs 1 through 38 above are realleged and incorporated by reference as though fully set forth herein.

40. In 2004, Shoshana Bitton received \$250,000 cash from Sidney Elson.

41. Under 26 U.S.C. § 6324(b), if gift taxes are not paid when due, the donee of any gift is personally liable for the tax to the extent of the gift's value.

42. Notice of the gift tax assessment and demand for payment was made on Shoshana Bitton.

43. Despite the notice and demand for payment, Shoshana Bitton has failed to fully pay the amounts due and owing.

44. Shoshana Bitton is indebted to the United States under 26 U.S.C. § 6324(b) in the amount of \$250,000 with respect to the gift that she received from Sidney Elson.

**COUNT VI – JUDGMENT AGAINST MITCHELL NENNER  
UNDER 26 U.S.C. § 6324(b)**

45. The allegations set forth in paragraphs 1 through 44 above are realleged and incorporated by reference as though fully set forth herein.

46. In 2004, Mitchell Nenner received real property located at 820 Mountain Avenue in Springfield, New Jersey worth \$455,000 from Sidney Elson.

47. Under 26 U.S.C. § 6324(b), if gift taxes are not paid when due, the donee of any gift is personally liable for the tax to the extent of the gift's value.

48. Notice of the gift tax assessment and demand for payment was made on Mitchell Nenner.

49. Despite the notice and demand for payment, Mitchell Nenner has failed to fully pay the amounts due and owing.

50. Mitchell Nenner is indebted to the United States under 26 U.S.C. § 6324(b) in the amount of \$455,000 with respect to the gift that he received from Sidney Elson.

WHEREFORE, the Plaintiff, the United States of America, respectfully prays as follows:

A. That the Court enter judgment in favor of the United States and against the Estate of Sidney Elson in the amount of \$684,217.79 as of December 4, 2017 plus statutory additions that continue to accrue until fully paid;

B. That the Court enter judgment in favor of the United States and against Sheila Strauss in the amount of \$373,016 as a donee of Sidney Elson for his estate's unpaid gift tax liability for 2004, plus interest to the date of payment;

C. That the Court enter judgment in favor of the United States and against Eugene Elson in the amount of \$238,000 as a donee of Sidney Elson for his estate's unpaid gift tax liability for 2004, plus interest to the date of payment;

D. That the Court enter judgment in favor of the United States and against Jeffrey Elson in the amount of \$610,437 as a donee of Sidney Elson for his estate's unpaid gift tax liability for 2004, plus interest to the date of payment;

E. That the Court enter judgment in favor of the United States and against Shoshana Bitton in the amount of \$250,000 as a donee of Sidney Elson for his estate's unpaid gift tax liability for 2004, plus interest to the date of payment;

F. That the Court enter judgment in favor of the United States and against Mitchell Nenner in the amount of \$455,000 as a donee of Sidney Elson for his estate's unpaid gift tax liability for 2004, plus interest to the date of payment; and

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G. That the Court award such other and further relief, including the costs of this action, as may be deemed just and proper under the circumstances.

Date: July 3, 2018

CRAIG CARPENITO  
United States Attorney

RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General

s/ *Katherine M. Reinhart*  
KATHERINE M. REINHART  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 227  
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202-307-6528 (v)  
202-514-6866 (f)  
Katherine.Reinhart@usdoj.gov

**DESIGNATION UNDER LOCAL RULE OF CIVIL PROCEDURE 101.1(f)**

In accordance with Local Rule of Civil Procedure 101.1(f), the undersigned hereby designate the United States Attorney for the District of New Jersey to receive service of all notices or papers in this action at the following address:

Chief, Civil Division  
United States Attorney's Office  
District of New Jersey  
970 Broad Street, Ste. 700  
Newark, New Jersey 07102

s/ Katherine Reinhart  
KATHERINE REINHART  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 227  
Washington, D.C. 20044  
202-307-6528 (v)  
202-514-6866 (f)  
Katherine.Reinhart@usdoj.gov

**LOCAL CIVIL RULE 11.2 CERTIFICATION**

Pursuant to Local Civil Rule 11.2, I certify that the matter in controversy alleged in the foregoing Complaint is not the subject of any other action pending in any court, or of any pending arbitration or administrative proceeding.

*s/ Katherine Reinhart*  
KATHERINE REINHART  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 227  
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Katherine.Reinhart@usdoj.gov

**CIVIL COVER SHEET**

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

<b>I. (a) PLAINTIFFS</b> <p>(b) County of Residence of First Listed Plaintiff _____  <small>(EXCEPT IN U.S. PLAINTIFF CASES)</small></p> <p>(c) Attorneys (Firm Name, Address, and Telephone Number)</p>		<b>DEFENDANTS</b> <p>County of Residence of First Listed Defendant _____  <small>(IN U.S. PLAINTIFF CASES ONLY)</small></p> <p>NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED.</p> <p>Attorneys (If Known)</p>																																																																											
<b>II. BASIS OF JURISDICTION</b> (Place an "X" in One Box Only) <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding-right: 10px;"><input type="checkbox"/> 1 U.S. Government Plaintiff</td> <td style="width: 50%;"><input type="checkbox"/> 3 Federal Question <small>(U.S. Government Not a Party)</small></td> </tr> <tr> <td style="width: 50%; padding-right: 10px;"><input type="checkbox"/> 2 U.S. Government Defendant</td> <td style="width: 50%;"><input type="checkbox"/> 4 Diversity <small>(Indicate Citizenship of Parties in Item III)</small></td> </tr> </table>		<input type="checkbox"/> 1 U.S. Government Plaintiff	<input type="checkbox"/> 3 Federal Question <small>(U.S. Government Not a Party)</small>	<input type="checkbox"/> 2 U.S. Government Defendant	<input type="checkbox"/> 4 Diversity <small>(Indicate Citizenship of Parties in Item III)</small>	<b>III. CITIZENSHIP OF PRINCIPAL PARTIES</b> (Place an "X" in One Box for Plaintiff and One Box for Defendant) <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding-right: 10px;"><input type="checkbox"/> PTF Citizen of This State</td> <td style="width: 50%;"><input type="checkbox"/> DEF 1 Incorporated or Principal Place of Business In This State</td> <td style="width: 50%; padding-right: 10px;"><input type="checkbox"/> PTF 4</td> <td style="width: 50%;"><input type="checkbox"/> DEF 4</td> </tr> <tr> <td style="padding-right: 10px;"><input type="checkbox"/> 2 Citizen of Another State</td> <td><input type="checkbox"/> 2 Incorporated and Principal Place of Business In Another State</td> <td style="padding-right: 10px;"><input type="checkbox"/> 5</td> <td style="padding-right: 10px;"><input type="checkbox"/> 5</td> </tr> <tr> <td style="padding-right: 10px;"><input type="checkbox"/> 3 Citizen or Subject of a Foreign Country</td> <td><input type="checkbox"/> 3 Foreign Nation</td> <td style="padding-right: 10px;"><input type="checkbox"/> 6</td> <td style="padding-right: 10px;"><input type="checkbox"/> 6</td> </tr> </table>		<input type="checkbox"/> PTF Citizen of This State	<input type="checkbox"/> DEF 1 Incorporated or Principal Place of Business In This State	<input type="checkbox"/> PTF 4	<input type="checkbox"/> DEF 4	<input type="checkbox"/> 2 Citizen of Another State	<input type="checkbox"/> 2 Incorporated and Principal Place of Business In Another State	<input type="checkbox"/> 5	<input type="checkbox"/> 5	<input type="checkbox"/> 3 Citizen or Subject of a Foreign Country	<input type="checkbox"/> 3 Foreign Nation	<input type="checkbox"/> 6	<input type="checkbox"/> 6																																																										
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<b>IV. NATURE OF SUIT</b> (Place an "X" in One Box Only) <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">CONTRACT</th> <th style="width: 20%;">TORTS</th> <th style="width: 20%;">FORFEITURE/PENALTY</th> <th style="width: 20%;">BANKRUPTCY</th> <th style="width: 20%;">OTHER STATUTES</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;"> <input type="checkbox"/> 110 Insurance  <input type="checkbox"/> 120 Marine  <input type="checkbox"/> 130 Miller Act  <input type="checkbox"/> 140 Negotiable Instrument  <input type="checkbox"/> 150 Recovery of Overpayment &amp; Enforcement of Judgment  <input type="checkbox"/> 151 Medicare Act  <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans)  <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits  <input type="checkbox"/> 160 Stockholders' Suits  <input type="checkbox"/> 190 Other Contract  <input type="checkbox"/> 195 Contract Product Liability  <input type="checkbox"/> 196 Franchise         </td> <td style="padding: 5px;"> <b>PERSONAL INJURY</b>  <input type="checkbox"/> 310 Airplane  <input type="checkbox"/> 315 Airplane Product Liability  <input type="checkbox"/> 320 Assault, Libel &amp; Slander  <input type="checkbox"/> 330 Federal Employers' Liability  <input type="checkbox"/> 340 Marine  <input type="checkbox"/> 345 Marine Product Liability  <b>PERSONAL PROPERTY</b>  <input type="checkbox"/> 350 Motor Vehicle  <input type="checkbox"/> 355 Motor Vehicle Product Liability  <input type="checkbox"/> 360 Other Personal Injury  <input type="checkbox"/> 362 Personal Injury - Medical Malpractice         </td> <td style="padding: 5px;"> <b>PERSONAL INJURY</b>  <input type="checkbox"/> 365 Personal Injury - Product Liability  <input type="checkbox"/> 367 Health Care/ Pharmaceutical Personal Injury Product Liability  <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability  <input type="checkbox"/> 370 Other Fraud  <input type="checkbox"/> 371 Truth in Lending  <input type="checkbox"/> 380 Other Personal Property Damage  <input type="checkbox"/> 385 Property Damage Product Liability         </td> <td style="padding: 5px;"> <input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881  <input type="checkbox"/> 690 Other         </td> <td style="padding: 5px;"> <input type="checkbox"/> 422 Appeal 28 USC 158  <input type="checkbox"/> 423 Withdrawal 28 USC 157  <b>PROPERTY RIGHTS</b>  <input type="checkbox"/> 820 Copyrights  <input type="checkbox"/> 830 Patent  <input type="checkbox"/> 840 Trademark         </td> <td style="padding: 5px;"> <input type="checkbox"/> 375 False Claims Act  <input type="checkbox"/> 400 State Reapportionment  <input type="checkbox"/> 410 Antitrust  <input type="checkbox"/> 430 Banks and Banking  <input type="checkbox"/> 450 Commerce  <input type="checkbox"/> 460 Deportation  <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations  <input type="checkbox"/> 480 Consumer Credit  <input type="checkbox"/> 490 Cable/Sat TV  <input type="checkbox"/> 850 Securities/Commodities Exchange  <input type="checkbox"/> 890 Other Statutory Actions  <input type="checkbox"/> 891 Agricultural Acts  <input type="checkbox"/> 893 Environmental Matters  <input type="checkbox"/> 895 Freedom of Information Act  <input type="checkbox"/> 896 Arbitration  <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision  <input type="checkbox"/> 950 Constitutionality of State Statutes         </td> </tr> <tr> <td style="padding: 5px;"> <b>REAL PROPERTY</b> </td> <td style="padding: 5px;"> <b>CIVIL RIGHTS</b> </td> <td style="padding: 5px;"> <b>PRISONER PETITIONS</b> </td> <td style="padding: 5px;"> <b>LABOR</b> </td> <td style="padding: 5px;"> <b>SOCIAL SECURITY</b> </td> <td style="padding: 5px;"> <b>FEDERAL TAX SUITS</b> </td> </tr> <tr> <td style="padding: 5px;"> <input type="checkbox"/> 210 Land Condemnation  <input type="checkbox"/> 220 Foreclosure  <input type="checkbox"/> 230 Rent Lease &amp; Ejectment  <input type="checkbox"/> 240 Torts to Land  <input type="checkbox"/> 245 Tort Product Liability  <input type="checkbox"/> 290 All Other Real Property         </td> <td style="padding: 5px;"> <input type="checkbox"/> 440 Other Civil Rights  <input type="checkbox"/> 441 Voting  <input type="checkbox"/> 442 Employment  <input type="checkbox"/> 443 Housing/ Accommodations  <input type="checkbox"/> 445 Amer. w/Disabilities - Employment  <input type="checkbox"/> 446 Amer. w/Disabilities - Other  <input type="checkbox"/> 448 Education         </td> <td style="padding: 5px;"> <b>Habeas Corpus:</b>  <input type="checkbox"/> 463 Alien Detainee  <input type="checkbox"/> 510 Motions to Vacate Sentence  <input type="checkbox"/> 530 General  <input type="checkbox"/> 535 Death Penalty  <b>Other:</b>  <input type="checkbox"/> 540 Mandamus &amp; Other  <input type="checkbox"/> 550 Civil Rights  <input type="checkbox"/> 555 Prison Condition  <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement         </td> <td style="padding: 5px;"> <input type="checkbox"/> 710 Fair Labor Standards Act  <input type="checkbox"/> 720 Labor/Management Relations  <input type="checkbox"/> 740 Railway Labor Act  <input type="checkbox"/> 751 Family and Medical Leave Act  <input type="checkbox"/> 790 Other Labor Litigation  <input type="checkbox"/> 791 Employee Retirement Income Security Act         </td> <td style="padding: 5px;"> <input type="checkbox"/> 861 HIA (1395ff)  <input type="checkbox"/> 862 Black Lung (923)  <input type="checkbox"/> 863 DIWC/DIWW (405(g))  <input type="checkbox"/> 864 SSID Title XVI  <input type="checkbox"/> 865 RSI (405(g))         </td> <td style="padding: 5px;"> <input type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant)  <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609         </td> </tr> <tr> <td colspan="6" style="padding: 5px;"> <b>V. ORIGIN</b> (Place an "X" in One Box Only)           <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; padding-right: 10px;"><input type="checkbox"/> 1 Original Proceeding</td> <td style="width: 33%;"><input type="checkbox"/> 2 Removed from State Court</td> <td style="width: 33%;"><input type="checkbox"/> 3 Remanded from Appellate Court</td> </tr> <tr> <td style="width: 33%; padding-right: 10px;"><input type="checkbox"/> 4 Reinstated or Reopened</td> <td style="width: 33%;"><input type="checkbox"/> 5 Transferred from Another District (specify)</td> <td style="width: 33%;"><input type="checkbox"/> 6 Multidistrict Litigation</td> </tr> </table> </td> </tr> <tr> <td colspan="2" style="width: 50%; vertical-align: top; padding: 5px;"> <b>VI. CAUSE OF ACTION</b> </td> <td colspan="4" style="width: 50%; vertical-align: top; padding: 5px;">           Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):         </td> </tr> <tr> <td colspan="2" style="width: 50%; vertical-align: top; padding: 5px;">           Brief description of cause:         </td> <td colspan="4" style="width: 50%; vertical-align: top; padding: 5px;"></td> </tr> <tr> <td colspan="2" style="width: 50%; vertical-align: top; padding: 5px;"> <b>VII. REQUESTED IN COMPLAINT:</b> </td> <td style="width: 25%; vertical-align: top; padding: 5px;"> <input type="checkbox"/> CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.         </td> <td style="width: 25%; vertical-align: top; padding: 5px;"> <b>DEMAND \$</b> </td> <td colspan="3" style="width: 25%; vertical-align: top; padding: 5px;">           CHECK YES only if demanded in complaint:  <b>JURY DEMAND:</b>    <input type="checkbox"/> Yes    <input type="checkbox"/> No         </td> </tr> <tr> <td colspan="2" style="width: 50%; vertical-align: top; padding: 5px;"> <b>VIII. RELATED CASE(S) IF ANY</b> </td> <td colspan="2" style="width: 25%; vertical-align: top; padding: 5px;"> <small>(See instructions):</small>            JUDGE _____         </td> <td colspan="3" style="width: 25%; vertical-align: top; padding: 5px;">           DOCKET NUMBER _____         </td> </tr> <tr> <td colspan="2" style="width: 50%; vertical-align: top; padding: 5px;"> <b>FOR OFFICE USE ONLY</b> </td> <td colspan="4" style="width: 50%; vertical-align: top; padding: 5px;">           DATE _____ SIGNATURE OF ATTORNEY OF RECORD         </td> </tr> <tr> <td colspan="2" style="width: 50%; vertical-align: top; padding: 5px;">           RECEIPT # _____ AMOUNT _____         </td> <td colspan="2" style="width: 25%; vertical-align: top; padding: 5px;">           APPLYING IFF _____         </td> <td colspan="3" style="width: 25%; vertical-align: top; padding: 5px;">           JUDGE _____ MAG. 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## INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44

### Authority For Civil Cover Sheet

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

- I.(a) Plaintiffs-Defendants.** Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.
- (b) County of Residence.** For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)
- (c) Attorneys.** Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".
  
- II. Jurisdiction.** The basis of jurisdiction is set forth under Rule 8(a), F.R.Cv.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.  
 United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here.  
 United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.  
 Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.  
 Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; **NOTE: federal question actions take precedence over diversity cases.**)
  
- III. Residence (citizenship) of Principal Parties.** This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.
  
- IV. Nature of Suit.** Place an "X" in the appropriate box. If the nature of suit cannot be determined, be sure the cause of action, in Section VI below, is sufficient to enable the deputy clerk or the statistical clerk(s) in the Administrative Office to determine the nature of suit. If the cause fits more than one nature of suit, select the most definitive.
  
- V. Origin.** Place an "X" in one of the six boxes.  
 Original Proceedings. (1) Cases which originate in the United States district courts.  
 Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441. When the petition for removal is granted, check this box.  
 Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.  
 Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.  
 Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.  
 Multidistrict Litigation. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407. When this box is checked, do not check (5) above.
  
- VI. Cause of Action.** Report the civil statute directly related to the cause of action and give a brief description of the cause. **Do not cite jurisdictional statutes unless diversity.** Example: U.S. Civil Statute: 47 USC 553 Brief Description: Unauthorized reception of cable service
  
- VII. Requested in Complaint.** Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.  
 Demand. In this space enter the actual dollar amount being demanded or indicate other demand, such as a preliminary injunction.  
 Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.
  
- VIII. Related Cases.** This section of the JS 44 is used to reference related pending cases, if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

**Date and Attorney Signature.** Date and sign the civil cover sheet.

UNITED STATES DISTRICT COURT  
for the

\_\_\_\_\_ District of \_\_\_\_\_

*Plaintiff(s)*

v.

Civil Action No.

*Defendant(s)*

**SUMMONS IN A CIVIL ACTION**

To: (*Defendant's name and address*)

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

*CLERK OF COURT*

Date: \_\_\_\_\_

*Signature of Clerk or Deputy Clerk*

Civil Action No. \_\_\_\_\_

**PROOF OF SERVICE**

**(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))**

This summons for (*name of individual and title, if any*) \_\_\_\_\_  
was received by me on (*date*) \_\_\_\_\_.

- I personally served the summons on the individual at (*place*) \_\_\_\_\_  
on (*date*) \_\_\_\_\_; or
- I left the summons at the individual's residence or usual place of abode with (*name*) \_\_\_\_\_,  
a person of suitable age and discretion who resides there,  
on (*date*) \_\_\_\_\_, and mailed a copy to the individual's last known address; or
- I served the summons on (*name of individual*) \_\_\_\_\_, who is  
designated by law to accept service of process on behalf of (*name of organization*) \_\_\_\_\_  
on (*date*) \_\_\_\_\_; or
- I returned the summons unexecuted because \_\_\_\_\_; or
- Other (*specify*): \_\_\_\_\_

My fees are \$ \_\_\_\_\_ for travel and \$ \_\_\_\_\_ for services, for a total of \$ \_\_\_\_\_.

I declare under penalty of perjury that this information is true.

Date: \_\_\_\_\_

*Server's signature*

\_\_\_\_\_  
*Printed name and title*

\_\_\_\_\_  
*Server's address*

Additional information regarding attempted service, etc:

UNITED STATES DISTRICT COURT  
for the

\_\_\_\_\_ District of \_\_\_\_\_

*Plaintiff(s)*

v.

Civil Action No.

*Defendant(s)*

**SUMMONS IN A CIVIL ACTION**

To: (*Defendant's name and address*)

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

*CLERK OF COURT*

Date: \_\_\_\_\_

*Signature of Clerk or Deputy Clerk*

Civil Action No. \_\_\_\_\_

**PROOF OF SERVICE**

**(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))**

This summons for (*name of individual and title, if any*) \_\_\_\_\_  
was received by me on (*date*) \_\_\_\_\_.

- I personally served the summons on the individual at (*place*) \_\_\_\_\_  
on (*date*) \_\_\_\_\_; or
- I left the summons at the individual's residence or usual place of abode with (*name*) \_\_\_\_\_,  
a person of suitable age and discretion who resides there,  
on (*date*) \_\_\_\_\_, and mailed a copy to the individual's last known address; or
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designated by law to accept service of process on behalf of (*name of organization*) \_\_\_\_\_  
on (*date*) \_\_\_\_\_; or
- I returned the summons unexecuted because \_\_\_\_\_; or
- Other (*specify*): \_\_\_\_\_

My fees are \$ \_\_\_\_\_ for travel and \$ \_\_\_\_\_ for services, for a total of \$ \_\_\_\_\_.

I declare under penalty of perjury that this information is true.

Date: \_\_\_\_\_

*Server's signature*

\_\_\_\_\_  
*Printed name and title*

\_\_\_\_\_  
*Server's address*

Additional information regarding attempted service, etc:

UNITED STATES DISTRICT COURT  
for the

\_\_\_\_\_ District of \_\_\_\_\_

*Plaintiff(s)*

v.

Civil Action No.

*Defendant(s)*

**SUMMONS IN A CIVIL ACTION**

To: (*Defendant's name and address*)

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

*CLERK OF COURT*

Date: \_\_\_\_\_

*Signature of Clerk or Deputy Clerk*

Civil Action No. \_\_\_\_\_

**PROOF OF SERVICE**

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was received by me on (*date*) \_\_\_\_\_.

- I personally served the summons on the individual at (*place*) \_\_\_\_\_  
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on (*date*) \_\_\_\_\_; or
- I returned the summons unexecuted because \_\_\_\_\_; or
- Other (*specify*): \_\_\_\_\_

My fees are \$ \_\_\_\_\_ for travel and \$ \_\_\_\_\_ for services, for a total of \$ \_\_\_\_\_.

I declare under penalty of perjury that this information is true.

Date: \_\_\_\_\_

*Server's signature*

\_\_\_\_\_  
*Printed name and title*

\_\_\_\_\_  
*Server's address*

Additional information regarding attempted service, etc:

UNITED STATES DISTRICT COURT  
for the

\_\_\_\_\_ District of \_\_\_\_\_

*Plaintiff(s)*

v.

Civil Action No.

*Defendant(s)*

**SUMMONS IN A CIVIL ACTION**

To: (*Defendant's name and address*)

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

*CLERK OF COURT*

Date: \_\_\_\_\_

*Signature of Clerk or Deputy Clerk*

Civil Action No. \_\_\_\_\_

**PROOF OF SERVICE**

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I declare under penalty of perjury that this information is true.

Date: \_\_\_\_\_

*Server's signature*

\_\_\_\_\_  
*Printed name and title*

\_\_\_\_\_  
*Server's address*

Additional information regarding attempted service, etc:

UNITED STATES DISTRICT COURT  
for the

\_\_\_\_\_ District of \_\_\_\_\_

*Plaintiff(s)*

v.

Civil Action No.

*Defendant(s)*

**SUMMONS IN A CIVIL ACTION**

To: (*Defendant's name and address*)

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

*CLERK OF COURT*

Date: \_\_\_\_\_

*Signature of Clerk or Deputy Clerk*

Civil Action No. \_\_\_\_\_

**PROOF OF SERVICE**

**(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))**

This summons for (*name of individual and title, if any*) \_\_\_\_\_  
was received by me on (*date*) \_\_\_\_\_.

- I personally served the summons on the individual at (*place*) \_\_\_\_\_  
on (*date*) \_\_\_\_\_; or
- I left the summons at the individual's residence or usual place of abode with (*name*) \_\_\_\_\_,  
a person of suitable age and discretion who resides there,  
on (*date*) \_\_\_\_\_, and mailed a copy to the individual's last known address; or
- I served the summons on (*name of individual*) \_\_\_\_\_, who is  
designated by law to accept service of process on behalf of (*name of organization*) \_\_\_\_\_  
on (*date*) \_\_\_\_\_; or
- I returned the summons unexecuted because \_\_\_\_\_; or
- Other (*specify*): \_\_\_\_\_

My fees are \$ \_\_\_\_\_ for travel and \$ \_\_\_\_\_ for services, for a total of \$ \_\_\_\_\_.

I declare under penalty of perjury that this information is true.

Date: \_\_\_\_\_

*Server's signature*

\_\_\_\_\_  
*Printed name and title*

\_\_\_\_\_  
*Server's address*

Additional information regarding attempted service, etc:

UNITED STATES DISTRICT COURT  
for the

\_\_\_\_\_ District of \_\_\_\_\_

*Plaintiff(s)*

v.

Civil Action No.

*Defendant(s)*

**SUMMONS IN A CIVIL ACTION**

To: (*Defendant's name and address*)

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

*CLERK OF COURT*

Date: \_\_\_\_\_

*Signature of Clerk or Deputy Clerk*

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Civil Action No. \_\_\_\_\_

**PROOF OF SERVICE**

**(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))**

This summons for (*name of individual and title, if any*) \_\_\_\_\_  
was received by me on (*date*) \_\_\_\_\_.

- I personally served the summons on the individual at (*place*) \_\_\_\_\_  
on (*date*) \_\_\_\_\_; or
- I left the summons at the individual's residence or usual place of abode with (*name*) \_\_\_\_\_,  
\_\_\_\_\_, a person of suitable age and discretion who resides there,  
on (*date*) \_\_\_\_\_, and mailed a copy to the individual's last known address; or
- I served the summons on (*name of individual*) \_\_\_\_\_, who is  
designated by law to accept service of process on behalf of (*name of organization*) \_\_\_\_\_  
on (*date*) \_\_\_\_\_; or
- I returned the summons unexecuted because \_\_\_\_\_; or
- Other (*specify*): \_\_\_\_\_

My fees are \$ \_\_\_\_\_ for travel and \$ \_\_\_\_\_ for services, for a total of \$ \_\_\_\_\_.

I declare under penalty of perjury that this information is true.

Date: \_\_\_\_\_

*Server's signature*

\_\_\_\_\_  
*Printed name and title*

\_\_\_\_\_  
*Server's address*

Additional information regarding attempted service, etc: